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भाग 4 (ग)

उप-खण्ड (I)

राज्य सरकार तथा अन्य राज्य-प्राधिकारियों द्वारा जारी किये गये (सामान्य आदेशों, उप-विधियों आदि को सम्मिलित करते हुए) सामान्य कानूनी नियम।

FINANCE (EXCISE) DEPARTMENT

NOTIFICATION

Jaipur, April, 01, 2021

G.S.R.269 .-In exercise of the powers conferred by section 28 of the Rajasthan Excise Act, 1950 (Act No. II of 1950), the State Government hereby makes the following amendments in this department's notification number F.4(62)FD/Ex/96 dated 31-03-1997, as amended from time to time, with immediate effect, namely:-

AMENDMENTS

In the said notification, under the head 1.Excise Duty, -

(a) the existing serial number (i) and entries thereto shall be substituted by the following, namely:-

"(1) Indian Made Foreign Liquor/ Spirit (Including Heritage Liquor) having price including the amount of export fee, Central Sales Tax (CST) and any other fee payable per carton of Quarts, Pints, Nips or other size as declared by manufacturers and as accepted by Rajasthan State Beverages Corporation Limited:	Excise Duty
(a) above Rs. 451 but upto Rs. 600	Rs. 120 + (0.17 x Ex-distillery price) Per London proof Litre (LPL) or Rs. 195 per LPL whichever is higher.
(b) above Rs. 600 but upto Rs. 750	Rs. 109 + (0.24 x Ex-distillery price) Per London proof Litre (LPL)
(c) above Rs. 750 but upto Rs. 950	Rs. 225 + (0.08 x Ex-distillery price) Per London proof Litre (LPL)
(d) above Rs. 950 but upto Rs. 1150	Rs. 237 + (0.07 x Ex-distillery price) Per London proof Litre (LPL)
(e) above Rs. 1150 but upto Rs. 1350	Rs. 264 + (0.05 x Ex-distillery price) Per London proof Litre

		(LPL)
(f)	above Rs. 1350 but upto Rs. 1550	Rs. 293 + (0.03 x Ex-distillery price) Per London proof Litre (LPL)
(g)	above Rs. 1550 but upto Rs. 3100	Rs. 400 per LPL
(h)	above Rs. 3100 but upto Rs. 8000	Rs. 500 per LPL
(i)	above Rs. 8000 but upto Rs. 10000	35% ad-valorem or Rs. 500 per LPL whichever is higher
(j)	above Rs. 10000 but upto Rs. 25000	40% ad-valorem
(k)	above Rs. 25000 but upto Rs. 50000	45% ad-valorem
(l)	above Rs. 50000	50% ad-valorem

(b) the existing serial number (iii-A) and entries thereto shall be substituted by the following, namely:-

"

(iii-A)	Additional Excise Duty on.- (a) IMFL (i) for categories specified in clause (a) to (c) in serial number (i) of head 1 Excise Duty, (ii) for categories specified in clause (d) to (l) in serial number (i) of head 1 Excise Duty. (Note: This levy shall not be applicable for Heritage Liquor) (b) Beer (i) for having Ex- brewery Price (EBP) upto Rs. 270 per Case, (ii) for having Ex- brewery Price (EBP) above to Rs. 270 per Case. (Note: This levy shall not be applicable to supplies meant for CST/Defence Service Personnel)	(i) 35% (ii) 45% (i) 45% (ii) 35% of a sum of ex-manufacturing unit price, CST & Export Fee, Excise Duty and Actual Cost reimbursed by RSBCL to the manufacturer

Provided that any composite shop which has annually composite fee more than Rs.50 lakh and the licensee lift IMFL/Beer quarterly more than 105% of the quantity of quarterly annual guarantee amount, for this extra lifting of the IMFL/Beer upto maximum 20% of the lifting by the licensee, the Additional Excise duty of serial number (iii-A) for such shop shall be as under:-

(A) IMFL,

(i)	for categories specified at clause (a) to (c) in serial number (i) of head 1. Excise Duty	Duty Applicable
	(a) Composite fees Rs. Above 50 Lakh to 1 Crore	(a) 20%
	(b) Composite fees Rs. 1 crore to 1.5 Crore	(b) 20%
	(c) Composite fees Rs . Above 1.5 Crore	(c) 10%

(ii) for categories specified at clause (d) to (l) in serial number (i) of head 1. Excise Duty

(a) Composite fees Rs. Above 50 Lakh to 1 Crore	(a) 30%
(b) Composite fees Rs. 1 crore to 1.5 Crore	(b) 20%
(c) Composite fees Rs . Above 1.5 Crore	(c) 10%

(B) BEER,

(a) Composite fees Rs. Above 50 Lakh to 1 Crore	(a) 30%
(b) Composite fees Rs. 1 crore to 1.5 Crore	(b) 20%
(c) Composite fees Rs . Above 1.5 Crore	(c) 10% ,,

(b) in column number 3 against serial number (ix), for the existing expression "Rs. 175/-", the expression "Rs. 185/-" shall be substituted; and

(c) after the existing serial number (ix) and entries thereto, the following new serial number (x) and entries thereto shall be added, namely:-

"(x) Excise Duty on Beer manufactured in the Micro Brewery Rs. 60/Per Bulk Litre

"

[No.F.4(1)FD/EX/2021-Part-I]
By Order of the Governor,

04/2021-22

Onkar Mal Rajotiya,
Joint Secretary to the Government.

राज्य केन्द्रीय मुद्रणालय,जयपुर।